

Audit Committee Meeting

SEPTEMBER 7, 2021

2020-2021 Internal Audit Plan

2020-2021 Audit Plan - Operational Audits

Critical Spreadsheet – Completed

Final Report Issued July 2021

Areas for Improvement:

- 1. Add additional layer of security by restricting folders containing Critical Spreadsheets**

Band Instruments

- Final Counts from May 2021 Inventory
 - Deleted = Instruments missing from original Sept 2020 inventory that had not been removed from Charms as of May 2021
 - Missing = Instruments missing from May 2021 inventory

	Number	Cost
Added	10	\$ 26,612
Deleted	32	\$ 173,907
Missing	8	\$ 45,453

2020-2021 Internal Audit Plan – Activity Funds

Campus	
The Woodlands High School – Complete	McCullough Junior High – Complete
Oak Ridge High School– Complete	Cox Intermediate – Complete
The Woodlands College Park High School - Complete	Stockton Junior High - Complete
Conroe High School - Complete	Hailey Elementary - Complete
Grand Oaks High School - Complete	Glen Loch Elementary - Complete
Caney Creek High School – Complete	

2021-2022 Internal Audit Structure

Proposed Weaver Co-Source

- Arrangement has been informal over the past two years
- Co-Source Benefits
 - Experienced resources for targeted audits
 - Ability to add IT audits to annual plan
 - IA does not have to hire an additional auditor
 - Able to utilize Weaver for work programs and other materials

Proposed Weaver Co-Source

- Co-Source Budget
 - The estimated budget for 2021-2022 is \$90,000
 - IA will pay for this by:
 - Not hiring an additional senior auditor – Estimated savings \$92,000 (\$80k salary + 15% benefits)
 - Not filling vacant admin position – Estimated savings \$39,000 (\$34k salary + 15% benefits)
 - Estimated savings to CISD - \$41,000

Proposed Weaver Co-Source

- Co-Source arrangement
 - IA is responsible for managing all aspects of the arrangement
 - Weaver will work with IA to ensure the right resources are tasked to an audit
 - IA is responsible for preparation of audit reports and audit files

2021-2022 Proposed Internal Audit Plan

2021/2022 Risk Assessment Results

DEPARTMENT	Audit Entity / Area	Responsible Party	Overall Weighted Risk	
			Score	Notes
Planning and Construction		Easy Foster	3.87	2021-2022 Audit Plan
Transportation		Sam Davila	3.60	Audited 2020-2021
Police		Bill Harness	3.48	2021-2022 Audit Plan
Human Resources, Benefits, Employee Health and Wellness Center		Paula Green	3.47	Audited 2020-2021
Child Nutrition		Robyn Hughes	3.42	
Custodial, Maintenance, Facilities Rentals		Marshall Schreoder	3.30	
Finance & Budget		Darrin Rice Janith Stowers	3.27	
Information Systems		Teri Ross	3.25	2021-2022 Audit Plan
Special Education		Teresa Cannon	3.09	
Network Services		Terry McClaugherty	3.05	
Payroll		Becky Davis	3.00	Audited 2020-2021
Band/Orchestra		Dr. Robert Horton	3.00	2021-2022 Audit Plan
CTE		Greg Shipp	2.95	
Accounts Payable		Karen GarzaShelly Cartwright	2.95	
Purchasing / Warehouse		Rick Reeves	2.88	Audited 2020-2021
Athletics, PE, and Health, Natatorium		Danny Long	2.30	2021-2022 Audit Plan
Newcomers Center		Rod Chaves	1.88	
Activity Funds		Blair Delahousye	1.65	2021-2022 Audit Plan

2021-2022 Proposed Internal Audit Plan – Activity Funds

Campus	
Conroe High School	Mitchell Intermediate
Caney Creek High School	Clark Intermediate
The Woodlands High School	Wilkerson Intermediate
The Woodlands College Park High School	Knox Junior High
Grand Oaks High School	Patterson Elementary
Oak Ridge High School	Hailey Elementary

2021-2022 Proposed Internal Audit Plan – Operational Audits

Police Department – IA/Weaver

Threat Assessments

Emergency Response

Training/Certification

Overtime

Resource Allocation

Athletics – IA/Weaver

Review compliance with CISD/State/Federal policies and procedures

Ticket & Advertising Revenue/Cash controls

Review of Contracts

2021-2022 Proposed Internal Audit Plan – Operational Audits

Teacher Training Center Construction Close Out - IA

Review final cost calculations and backup documentation for:

- **Cost of Work**
- **Statement of Values**
- **Allowances**
- **Change Orders**
- **Retainage**
- **Payments to the CMAR**

Follow-up Audits - IA

Band Instruments

PEIMS

Transportation

2021-2022 Proposed Internal Audit Plan – IT Audits

IT General Controls – Weaver/IA

Last performed in 2008

User Administration (including password configurations, access requests/reviews/removal)

Change Management (including change testing, approval, standard and emergency changes, access to implement changes, etc.)

Job/Interface Management (access to the scheduler, monitoring, etc.)

Backup & Recovery (backup schedule, monitoring, access, replication/offsite storage, etc.)

Physical Security (primarily server room access; excludes networking closets)

Service Organization Controls (SOC) Report Review (for any relevant outsourced IT services)

2021-2022 Proposed Internal Audit Plan – Administrative

Administrative	
	Training
Audit Committee reports, preparation	
	Risk Assessment
	PTO/Booster Clubs
	Audit Research
	Other